FOR OHF USE

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2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0033407

Facility Name: Aviston Countryside Manor

Address: 450 West First Street (Number) Aviston (City) 62216 (Zip Code)

County: Clinton

Telephone Number: (618) 228-7615 **Fax #** (618) 228-7632

IDPA ID Number: 37-1212934-1

Date of Initial License for Current Owners: 02/23/1988

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Cindy A. Tefteller **Telephone Number:** (465) 465-7717

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2004 to 12/31/2004 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)

(Type or Print Name) _____

(Title) _____

Paid Preparer

(Signed) Compilation Report Attached (Date)

(Print Name and Title) Cindy A. Tefteller

(Firm Name & Address) C.J. Schlosser & Company, L.L.C.
233 East Center Drive, Alton, IL 62002

(Telephone) (618) 465-7717 Fax # (618) 465-7710

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	34	Skilled (SNF)	34	12,444	1
2		Skilled Pediatric (SNF/PED)			2
3	63	Intermediate (ICF)	63	23,058	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	97	TOTALS	97	35,502	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	2,231	366	4,330	6,927	8
9	SNF/PED					9
10	ICF	12,311	12,026		24,337	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,542	12,392	4,330	31,264	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.06%

D. How many bed-hold days during this year were paid by Public Aid?
None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 02/23/1988

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 16 and days of care provided 4,330

Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/2004 Fiscal Year: 12/31/2004

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	128,193	12,838	6,445	147,476		147,476		147,476			1
2	Food Purchase		143,229		143,229		143,229	(8,212)	135,017			2
3	Housekeeping	81,910	14,969		96,879		96,879		96,879			3
4	Laundry	69,848	29,284		99,132		99,132		99,132			4
5	Heat and Other Utilities			67,236	67,236		67,236	1,313	68,549			5
6	Maintenance	34,478	65,569	1,040	101,087		101,087	17,317	118,404			6
7	Other (specify):* Sanitation			7,337	7,337		7,337		7,337			7
8	**TOTAL General Services**	314,429	265,889	82,058	662,376		662,376	10,418	672,794			8
	B. Health Care and Programs											
9	Medical Director			2,400	2,400		2,400		2,400			9
10	Nursing and Medical Records	1,111,181	59,557	8,081	1,178,819		1,178,819		1,178,819			10
10a	Therapy			777,184	777,184		777,184		777,184			10a
11	Activities	43,069	4,229	4,848	52,146		52,146		52,146			11
12	Social Services	34,755			34,755		34,755		34,755			12
13	Nurse Aide Training			1,431	1,431	(109)	1,322		1,322			13
14	Program Transportation		1,441		1,441		1,441		1,441			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,189,005	65,227	793,944	2,048,176	(109)	2,048,067		2,048,067			16
	C. General Administration											
17	Administrative	116,578	12,621	230,000	359,199	(4,339)	354,860	(160,212)	194,648			17
18	Directors Fees											18
19	Professional Services			13,739	13,739		13,739	4,685	18,424			19
20	Dues, Fees, Subscriptions & Promotions			15,911	15,911	1,685	17,596	(14,316)	3,280			20
21	Clerical & General Office Expenses	20,458	13,691	23,697	57,846		57,846	37,645	95,491			21
22	Employee Benefits & Payroll Taxes			266,693	266,693	1,269	267,962	15,939	283,901			22
23	Inservice Training & Education					109	109		109			23
24	Travel and Seminar			1,800	1,800	1,385	3,185	48	3,233			24
25	Other Admin. Staff Transportation							1,785	1,785			25
26	Insurance-Prop.Liab.Malpractice			48,065	48,065		48,065	2,591	50,656			26
27	Other (specify):*											27
28	**TOTAL General Administration**	137,036	26,312	599,905	763,253	109	763,362	(111,835)	651,527			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,640,470	357,428	1,475,907	3,473,805		3,473,805	(101,417)	3,372,388			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Aviston Countryside Manor #0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			111,447	111,447		111,447	6,510	117,957			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			19,227	19,227		19,227	619	19,846			33
34	Rent-Facility & Grounds			6,000	6,000		6,000	(6,000)				34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	**TOTAL Ownership**			136,674	136,674		136,674	1,129	137,803			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		113,723	25,624	139,347		139,347		139,347			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			53,254	53,254		53,254		53,254			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		113,723	78,878	192,601		192,601		192,601			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,640,470	471,151	1,691,459	3,803,080		3,803,080	(100,288)	3,702,792			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds	(5,448)	6		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,514)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions	(1,172)	30		15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(1,075)	17		19
20	Contributions	(353)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(13,463)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(5,778)	Var		28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (29,803)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(70,485)	Var	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (70,485)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (100,288)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Aviston Countryside Manor

ID# 0033407

Report Period Beginning: 01/01/2004

Ending: 12/31/2004

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Adjust for deferred maintenance	$ 276	6	1
2	Vending machine cost	(5,698)	2	2
3	Record 2004 computer maintenance paid in 2003	2,373	6	3
4	Eliminate 2005 computer maintenance paid in 2004	(2,748)	6	4
5	Straight line depr.on items required to be capitalized	943	30	5
6	Eliminate civic dues	(100)	17	6
7	Real estate taxes paid by wrong facility	(74)	33	7
8	Eliminate 2005 IDPH license	(750)	20	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(5,778)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Aviston Countryside Manor # 0033407 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(8,212)	0	0	0	0	0	0	0	0	0	0	(8,212)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	1,313	0	0	0	0	0	0	0	0	0	1,313	5
6	Maintenance	(5,547)	22,864	0	0	0	0	0	0	0	0	0	17,317	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(13,759)	24,177	0	0	0	0	0	0	0	0	0	10,418	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	(1,175)	(159,037)	0	0	0	0	0	0	0	0	0	(160,212)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	4,685	0	0	0	0	0	0	0	0	0	4,685	19
20	Fees, Subscriptions & Promotions	(14,566)	250	0	0	0	0	0	0	0	0	0	(14,316)	20
21	Clerical & General Office Expenses	0	37,645	0	0	0	0	0	0	0	0	0	37,645	21
22	Employee Benefits & Payroll Taxes	0	15,939	0	0	0	0	0	0	0	0	0	15,939	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	48	0	0	0	0	0	0	0	0	0	48	24
25	Other Admin. Staff Transportation	0	1,785	0	0	0	0	0	0	0	0	0	1,785	25
26	Insurance-Prop.Liab.Malpractice	0	2,591	0	0	0	0	0	0	0	0	0	2,591	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(15,741)	(96,094)	0	0	0	0	0	0	0	0	0	(111,835)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(29,500)	(71,917)	0	0	0	0	0	0	0	0	0	(101,417)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Aviston Countryside Manor # 0033407 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(229)	6,739	0	0	0	0	0	0	0	0	0	6,510	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	(74)	693	0	0	0	0	0	0	0	0	0	619	33
34	Rent-Facility & Grounds	0	(6,000)	0	0	0	0	0	0	0	0	0	(6,000)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(303)	1,432	0	0	0	0	0	0	0	0	0	1,129	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(29,803)	(70,485)	0	0	0	0	0	0	0	0	0	(100,288)	45

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Jerry & Marilyn King	100.00	Mt. Vernon Countryside Manor, Inc.	Mt. Vernon	King Management	Nashville	Home Office
Jerry & Marilyn King	100.00	Taylorville Care Center, Inc.	Taylorville			
Jerry & Marilyn King	100.00	Golden Manor Nursing Home, Inc.	Nokomis			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	5	See Schedule VIII	$	King Management Co.	100.00%	$ 1,313	$ 1,313	1
2	V	6	See Schedule VIII		King Management Co.	100.00%	22,864	22,864	2
3	V	17	See Schedule VIII	230,000	King Management Co.	100.00%	70,963	(159,037)	3
4	V	19	See Schedule VIII		King Management Co.	100.00%	4,685	4,685	4
5	V	20	See Schedule VIII		King Management Co.	100.00%	250	250	5
6	V	21	See Schedule VIII		King Management Co.	100.00%	37,645	37,645	6
7	V	22	See Schedule VIII		King Management Co.	100.00%	15,939	15,939	7
8	V	24	See Schedule VIII		King Management Co.	100.00%	48	48	8
9	V	25	See Schedule VIII		King Management Co.	100.00%	1,785	1,785	9
10	V	26	See Schedule VIII		King Management Co.	100.00%	2,591	2,591	10
11	V	30	See Schedule VIII		King Management Co.	100.00%	6,739	6,739	11
12	V	33	See Schedule VIII		King Management Co.	100.00%	693	693	12
13	V	34	Land Lease	6,000	Jerry King	100.00%		(6,000)	13
14	Total			$ 236,000			$ 165,515	$ * (70,485)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Jerry King	Owner	Mgmt/Consultant	100.00	62,133	15	25.49%	Salary	$ 21,246	17,8	1
2	Denise King	Regional Director	Administrative	0.00	137,286	15	25.49%	Salary	46,944	17,8	2
3	Keith King	Maint. Supervisor	Maintenance	0.00	50,277	13	25.49%	Salary	17,192	6,8	3
4	Leslie Pedtke	Administrator	Administrative	0.00	0	40	100%	Salary	109,549	17,1	4
5	Elizabeth King	Dietary	Dietary	0.00	0	8	100%	Salary	2,496	1,1	5
6	Marilyn King	Owner	Mgmt/Consultant	100.00	2,981	1	25.49%	Salary	1,019	17,8	6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 198,446		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: King Management Company
Street Address: 935 South Mill Street
City / State / Zip Code: Nashville, IL 62263
Phone Number: (618) 327-3064
Fax Number: (618) 327-3083

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	122,679	4	$ 5,154	$	31,260	$ 1,313	1
2	6	Maintenance	Patient Days	122,679	4	89,730	67,470	31,260	22,864	2
3	17	Administrative	Patient Days	122,679	4	278,491	271,609	31,260	70,963	3
4	19	Professional Fees	Patient Days	122,679	4	18,383		31,260	4,685	4
5	20	Dues, Fees & Subscriptions	Patient Days	122,679	4	982		31,260	250	5
6	21	Clerical and Office Expense	Patient Days	122,679	4	147,738	128,819	31,260	37,645	6
7	22	Employee Benefits	Patient Days	122,679	4	62,552		31,260	15,939	7
8	24	Seminars	Patient Days	122,679	4	190		31,260	48	8
9	25	Other Admin. Staff Transport	Patient Days	122,679	4	7,005		31,260	1,785	9
10	26	Insurance	Patient Days	122,679	4	10,167		31,260	2,591	10
11	30	Depreciation-Other	Patient Days	122,679	4	12,526		31,260	3,192	11
12	30	Depreciation-Vehicles	Patient Days	122,679	4	13,920		31,260	3,547	12
13	30	Depreciation-Copiers	Direct Cost	1	1	679		0	0	13
14	33	Real Estate Taxes	Patient Days	122,679	4	2,719		31,260	693	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 650,236	$ 467,898		$ 165,515	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Schedule Not Applicable						$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$	$			$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$			$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

SEE ACCOUNTANTS' COMPILATION REPORT

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Aviston Countryside Manor # 0033407 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	24,800	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	21,453	2
3. Under or (over) accrual (line 2 minus line 1).	$	(3,347)	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)	$	22,500	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	19,153	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1999	23,663	8
	2000	23,658	9
	2001	23,998	10
	2002	23,645	11
	2003	21,453	12

Line 2: Real Estate Tax Payment was for 2003 tax year.

Line 4: Accrual is based on 2003 taxes paid.

Line 7: $19,153 Real Estate Tax
693 Home Office Alloation
$19,846 Total Real Estate Tax

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Aviston Countryside Manor COUNTY Clinton

FACILITY IDPH LICENSE NUMBER 0033407

CONTACT PERSON REGARDING THIS REPORT Linda Peppenhorst

TELEPHONE (618) 327-3064 FAX #: (618) 327-3083

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	05-05-24-105-007	Sec 24 Twp 2 Rng 5 PT SW NW 2.77A	$ 20,844.00	$ 20,844.00
2.	05-05-24-105-018	Sec 24 Twp 2 Rng 5 PT SW NW .63A	$ 286.36	$ 286.36
3.	05-05-24-105-005	Sec 24 Twp 2 Rng 5 PT SW NW .57A	$ 322.36	$ 322.36
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 21,452.72	$ 21,452.72

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,617 B. General Construction Type: Exterior Brick Frame _____ Number of Stories One

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Section Not Applicable

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Building & Parking Lot	108,900	1986	$ 44,774	1
2	Home Office			1,603	2
3	TOTALS	108,900		$ 46,377	3

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	70		1988	1988	$ 1,472,741	$ 48,046	30	$ 49,091	$ 1,045	$ 826,371	4
5			1988	1988	66,310	2,210	30	2,210		43,469	5
6	27		1990	1990	352,911	13,097	30	11,764	(1,333)	171,554	6
7			1990	1990	6,649	227	30	222	(5)	3,241	7
8											8
	Improvement Type**										
9	Level & Remove Dirt			1988	1,428		10			1,428	9
10	Landscaping & Sod			1988	4,046		10			4,046	10
11	Shrubs			1988	1,219		10			1,219	11
12	Patio			1988	20,500	1,025	20	1,025		17,083	12
13	Parking Lot			1988	37,691	1,885	20	1,885		31,723	13
14	Landscaping			1988	1,900		10			1,900	14
15	Sidewalk & Patio			1988	1,161	58	20	58		977	15
16	Landscaping			1988	1,020	51	20	51		833	16
17	Doors/Door Frames			1988	16,064	803	20	803		13,521	17
18	Finishing Work on Additions			1990	918		15	61	61	862	18
19	Storage Building			1993	3,900	260	15	260		3,012	19
20	Water Heater			1994	3,164	211	15	211		2,180	20
21	Electrical Work			1994	2,293	19	10	19		2,293	21
22	Flooring			1995	9,255	926	10	926		9,163	22
23	Asphalt Parking Lot			1995	8,288	829	10	829		7,874	23
24	Double Detector Check Valve			1995	1,750	175	1	175		1,590	24
25	HVAC - Kitchen/Laundry			1996	14,577	857	17	857		7,217	25
26	Water Heater			1996	3,312	221	15	221		1,988	26
27	Hot Water Heater			1997	3,802	253	15	253		1,880	27
28	Landscaping			1997	3,499	350	10	350		2,595	28
29	Vinyl Flooring			1997	2,570	257	10	257		1,863	29
30	Floor Tiles			1997	3,525	353	10	353		2,526	30
31	Water Heater			1999	3,468	347	15	231	(116)	1,195	31
32	Wallcovering/Flooring			1999	1,774	177	10	177		902	32
33	Carpet			1999	12,873	1,287	10	1,287		6,544	33
34	Window Treatments			1999	7,734	773	5	387	(386)	7,734	34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Renovation C-wing	2000	$ 6,749	$ 450	15	$ 450	$	$ 2,062	37
38	Wallpaper	2000	7,178	1,436	5	1,436		6,460	38
39	Paint	2000	1,745	349	5	349		1,716	39
40	Dressers and Installation	2000	3,870	258	15	258		1,247	40
41	Countertops and Installation	2000	4,008	200	20	200		968	41
42	Tile	2000	1,857	186	10	186		759	42
43	Window Treatment	2000	3,049	610	5	610		2,897	43
44	Wanderguard Systems	2000	2,102	210	10	210		963	44
45	Room Doors	2000	2,699	270	10	270		1,192	45
46	Tile	2000	2,515	252	10	252		1,006	46
47	Gravel Parking Lot	2001	2,698		5	539	539	2,472	47
48	3 Air Conditioner Units	2001	1,770		5	354	354	1,534	48
49	Tile	2001	2,602		10	260	260	1,062	49
50	Diamond Retaining Wall	2001	1,980	198	10	198		726	50
51	Cabinets	2001	23,546	2,355	10	2,355		8,830	51
52	Addition to Fire Alarm System	2001	4,368	437	10	437		1,602	52
53	Electrical Repairs to Service Entrance	2001	6,725	673	10	673		2,579	53
54	Carpet	2001	3,051	305	10	305		1,220	54
55	Door Security Systems	2001	10,589	1,059	10	1,059		3,353	55
56	Water Heater	2002	4,552	303	15	303		809	56
57	3 Rooftop A/C Units	2002	14,243	1,424	10	1,424		3,085	57
58	Phone System	2002	7,344	734	10	734		1,530	58
59	Dining Room Additions	2003	8,600	215	40	215		322	59
60	Parking Lot	2003	5,446	545	10	545		726	60
61	Landscaping	2003	3,040	304	10	304		405	61
62	Concrete Pad	2004	4,000	89	15	89		89	62
63	Landscaping	2004	6,711	168	10	168		168	63
64	Flooring	2004	5,650	329	10	329		329	64
65	Carpet	2004	1,694	198	5	198		198	65
66	Window Treatment	2004	1,935	64	5	64		64	66
67	Dining Room Additions	2004	159,328	3,794	14	3,794		3,794	67
68	Landscaping	2004	8,297	69	10	69		69	68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,394,283	$ 92,181		$ 92,600	$ 419	$ 1,233,019	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 2,394,283	$ 92,181		$ 92,600	$ 419	$ 1,233,019	1
2									2
3	Home Office Parking Lot	1989	504						3
4	Home Office Building	1995	24,979		25	999	999	504	4
5	Home Office Interior Finishes Lower Level	1996	1,549		15	103	103	9,159	5
6	Home Office Carpet	1996	542		5			878	6
7	Home Office Cabinets	1996	857		20	43	43	542	7
8	Home Office Electrical	1996	297		15	20	20	364	8
9	Home Office Front Door	2002	408		10	41	41	168	9
10								91	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,423,419	$ 92,181		$ 93,806	$ 1,625	$ 1,244,725	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 193,690	$ 17,398	$ 19,697	$ 2,299	5-15 Yrs	$ 117,243	71
72	Current Year Purchases	23,216	697	907	210	5 Yrs	907	72
73	Fully Depreciated Assets	427,945					427,945	73
74								74
75	TOTALS	$ 644,851	$ 18,095	$ 20,604	$ 2,509		$ 546,095	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Transportation	1998 Ford E350 Van	1999	$ 20,298	$	$	$	4	$ 20,298	76
77	Home OfficeVehicle	2002 Ford F150 Truck	2002	3,615		904	904	4	2,410	77
78	Home OfficeVehicle	2004 Lexus RX 330	2003	10,573		2,643	2,643	4	3,965	78
79										79
80	TOTALS			$ 34,486	$	$ 3,547	$ 3,547		$ 26,673	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 3,149,133	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 110,276	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 117,957	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 7,681	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,817,493	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Outbuilding	$ 17,573	$ 1,171	$ 9,860	86
87					87
88					88
89					89
90					90
91	TOTALS	$ 17,573	$ 1,171	$ 9,860	91

G. Construction-in-Progress

	Description	Cost	
92	Section Not Applicable	$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Section Not Applicable

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease ____.

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

10. Effective dates of current rental agreement:
Beginning ____
Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? N/A YES N/A NO

16. Rental Amount for movable equipment: $ Description:
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Section Not Applicable		$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM	[ ]
IN OTHER FACILITY	[X]
COMMUNITY COLLEGE	[ ]
HOURS PER AIDE	40

3. CLINICAL PORTION:

IN-HOUSE PROGRAM	[ ]
IN OTHER FACILITY	[X]
HOURS PER AIDE	80

B. EXPENSES

ALLOCATION OF COSTS (d)

			1	2	3	4
			Facility			
			Drop-outs	Completed	Contract	Total
1	Community College Tuition		$	$	$	$
2	Books and Supplies			100		100
3	Classroom Wages	(a)				
4	Clinical Wages	(b)				
5	In-House Trainer Wages	(c)				
6	Transportation					
7	Contractual Payments			1,172		1,172
8	Nurse Aide Competency Tests			50		50
9	TOTALS		$	$ 1,322	$	$ 1,322
10	SUM OF line 9, col. 1 and 2	(e)	$ 1,322			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$ None

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	5
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	5

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a,3	hrs	$	15,314	$ 295,902	$	15,314	$ 295,902	1
2	Licensed Speech and Language Development Therapist	10a,3	hrs		5,558	152,564		5,558	152,564	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a,3	hrs		17,519	328,718		17,519	328,718	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39,2	# of prescrpts				113,723		113,723	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): Lab, X-Ray & Amb.	39,3				25,624			25,624	13
14	TOTAL			$	38,391	$ 802,808	$ 113,723	38,391	$ 916,531	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor # 0033407 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2004 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 187,591	$	1
2	Cash-Patient Deposits	1,819		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 62,691)	518,406		3
4	Supply Inventory (priced at)	5,392		4
5	Short-Term Investments	302,333		5
6	Prepaid Insurance	33,409		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Investment in LTC Insurance	32,010		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,080,960	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost	2,412,673		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	620,512		16
17	Accumulated Depreciation (book methods)	(1,759,374)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	5,798		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(5,798)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,273,811	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,354,771	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 287,513	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	1,819		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	164,915		30
31	Accrued Taxes Payable (excluding real estate taxes)	36,482		31
32	Accrued Real Estate Taxes(Sch.IX-B)	22,500		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 513,229	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 513,229	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,841,542	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,354,771	$	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,897,824	1
2	Restatements (describe):		2
3	**Prior Year IL Replacement Tax Adjustment**	(8,904)	3
4	**Prior Year Adjustment for LTC Insurance**	15,116	4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,904,036	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	835,981	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(898,475)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (62,494)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,841,542	24 *

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,062,019	1
2	Discounts and Allowances for all Levels	(653,364)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,408,655	3
	B. Ancillary Revenue		
4	Day Care	2,130	4
5	Other Care for Outpatients		5
6	Therapy	1,181,085	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,183,215	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	1,082	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	21,228	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 22,310	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	6,052	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 6,052	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)	5,448	27
28	Miscellaneous	13,381	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 18,829	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,639,061	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	662,376	31
32	Health Care	2,048,176	32
33	General Administration	763,253	33
	B. Capital Expense		
34	Ownership	136,674	34
	C. Ancillary Expense		
35	Special Cost Centers	139,347	35
36	Provider Participation Fee	53,254	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,803,080	40
41	**Income before Income Taxes (line 30 minus line 40)****	835,981	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 835,981	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,962	2,172	$ 50,222	$ 23.12	1
2	Assistant Director of Nursing	666	685	14,231	20.78	2
3	Registered Nurses	13,844	15,108	286,654	18.97	3
4	Licensed Practical Nurses	10,525	11,388	173,455	15.23	4
5	Nurse Aides & Orderlies	60,256	60,470	559,776	9.26	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,429	5,723	43,069	7.53	10
11	Social Service Workers	3,589	4,052	34,755	8.58	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	16,154	16,827	128,193	7.62	14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	2,197	5,247	34,478	6.57	17
18	Housekeepers	10,806	11,334	81,910	7.23	18
19	Laundry	9,057	9,467	69,848	7.38	19
20	Administrator	2,160	2,222	116,578	52.47	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,004	2,171	20,458	9.42	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,293	2,484	26,843	10.81	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	140,942	149,350	$ 1,640,470 *	$ 10.98	34

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	125	$ 5,814	1,3	35
36	Medical Director	Contract	2,400	9,3	36
37	Medical Records Consultant	17	708	10,3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Contract	1,200	10,3	39
40	Physical Therapy Consultant	123	6,173	10,3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	85	4,848	11,3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	350	$ 21,143		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ Section N/A		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45. ** See instructions.

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Leslie Pedtke	Administrator	0	$ 109,549
Susan Collman	Administrator	0	7,029
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 116,578

B. Administrative - Other

Description	Amount
Management Fee	$ 230,000
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$ 230,000

C. Professional Services

Vendor/Payee	Type	Amount
C.J. Schlosser & Company	Accounting	$ 9,375
Greensfelder, Hemker & Gale	Legal	4,364
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $2500 attach copy of invoices.)		$ 13,739

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 95,584
Unemployment Compensation Insurance	16,680
FICA Taxes	121,855
Employee Health Insurance	27,079
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Relations	20
Pension Expense	5,475
Home Office Allocation	15,939
Employee Parties	1,269
TOTAL (agree to Schedule V, line 22, col.8)	$ 283,901

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
Section Not Applicable		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 750
Advertising: Employee Recruitment	536
Health Care Worker Background Check (Indicate # of checks performed 44)	640
Home Office Dues & Subscriptions	250
Subscriptions	571
Other Miscellaneous Dues & Licenses	408
Franchise Tax	125
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 3,280

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	3,185
Home Office Allocation	48
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,233

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Aviston Countryside Manor # 0033407 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	Wallpaper	4/01	$ 3,323		$ 831	$ 1,108	$ 1,108	$ 276	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 3,323		$ 831	$ 1,108	$ 1,108	$ 276	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Aviston Countryside Manor # 0033407 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **No**
If YES, give association name and amount. **N/A**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **5-10 Yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **1,331** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **53,254**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **None**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **None** Has any meal income been offset against related costs? **N/A - None** Indicate the amount. $ **None**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **45%**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **N/A** If no, please explain. **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.

AVISTON COUNTRYSIDE MANOR, INC.
IDPH ID #0033407
ATTACHMENT TO SCHEDULE XVII, LINE 28
12/31/04

OTHER REVENUE:

VENDING INCOME	$ 10,135
A/R ADJUSTMENTS	1,410
MEDICARE PAYMENTS	1,380
MISCELLANEOUS	456
	$ 13,381

AVISTON COUNTRYSIDE MANOR
ATTACHMENT TO SCHEDULE XIX, SECTION G
12/31/2004

NAME OF PERSONS ATTENDING	JOB TITLE	DATE	LOCATION	SEMINAR TITLE	SEMINAR SPONSOR	SEMINAR COST
Leslie Pedtke	Administrator	3/24/2004	Mt. Vernon	New Enforcement of Subpart S	IHCA	$95
Marilyn Spihlmann	Social Services	3/24/2004	Mt. Vernon	New Enforcement of Subpart S	IHCA	95
Joan Jinks	Social Services	3/25/2004	Springfield	2004 Convention-Caring for a Past to Preserve the Future	SSPI	60
Donna Fitzgerald	Care Plan Coordinator	3/18/2004	Mt. Vernon	ADLs, Pain Management, Skin Care	IHCA	165
Billie Albers	DON	3/18/2004	Mt. Vernon	ADLs, Pain Management, Skin Care	IHCA	165
Leslie Pedtke	Administrator	5/20/2004	Mt. Vernon	DAVE - Is Your Facility at Risk?	IHCA	165
Billie Albers	DON	5/20/2004	Mt. Vernon	DAVE - Is Your Facility at Risk?	IHCA	165
Barbara Warren	Activities	5/24/2004	Springfield	Alzheimer's Association Conference	AA	65
Lauren Kapp	MDS Coordinator	6/30/2004	Mt. Vernon	MDS 2.0 Comprehensive Training Program	IHCA	165
Donna Fitzgerald	Care Plan Coordinator	6/30/2004	Mt. Vernon	MDS 2.0 Comprehensive Training Program	IHCA	165
Billie Albers	DON	11/5/2004	Mt. Vernon	Restorative Nursing and ADLs	IHCA	210
Lori Albert	MDS Coordinator	1/4/2005	Mt. Vernon	MDS	IHCA	95
Shannon Erwin	Care Plan Coordinator	1/4/2005	Mt. Vernon	MDS	IHCA	95
Billie Albers	DON	1/4/2005	Mt. Vernon	MDS	IHCA	95
				IHCA Convention		1,385
						$3,185